

AUDITING PROCEDURES REPORT

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Government Name Novesta Township	County Tuscola
Audit Date Novesta Township	Opinion Date 05/19/06	Date Accountant Report Submitted to State: 06/9/06	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable boxes for each item below.

- ☐ yes ☒ no 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ yes ☒ no 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ yes ☒ no 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ yes ☒ no 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ yes ☒ no 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL: 129/91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ yes ☒ no 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ yes ☒ no 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ yes ☒ no 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ yes ☒ no 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reports on individual federal financial assistance programs (program audits).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Single Audit Reports (ASLGU).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Certified Public Accountant (Firm Name) Yeo & Yeo, P.C. CPAs			
Street Address 3149 Main Street, Ste. 4	City Marlette	State MI	ZIP 48453
Accountant Signature <i>W. Yeo</i> <i>M. Yeo</i>			

**Novesta Township
Tuscola County, Michigan
Annual Financial Statements
and
Auditors' Report
March 31, 2006**

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Novesta Township
List of Elected and Appointed Officials
March 31, 2006

Township Board

SUPERVISOR	RONALD PALMER
CLERK	KAREN MOZDEN
TREASURER	RALPH ZINNECKER
TRUSTEE	RON PATERA
TRUSTEE	DALE CHURCHILL



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Independent Auditors' Report

To the Township Board
Novesta Township
Tuscola County, Michigan

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Novesta Township as of and for the year ended March 31, 2006, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Novesta Township as of March 31, 2006 and the respective changes in financial position, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information identified in the table of contents is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Novesta Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Yeo & Yeo, P.C.

Marlette, Michigan
May 24, 2006

Novesta Township
Statement of Net Assets
March 31, 2006

Assets

Cash and cash equivalents	\$ 79,935
Accounts receivable	
Taxes	5,082
Other	18,470
Due from other governmental units	27,704
Due from fiduciary fund	130,349
Prepaid taxes	5
Capital assets (net)	<u>13,688</u>
 Total assets	 <u>275,233</u>

Net Assets

Invested in capital assets, net of related debt	13,688
Unrestricted	<u>261,545</u>
 Total net assets	 <u><u>\$ 275,233</u></u>

See Accompanying Notes to Financial Statements
3 - 2



Novesta Township
Balance Sheet
Governmental Fund
March 31, 2006

	<u>General Fund</u>
Assets	
Cash	\$ 79,935
Accounts receivable	
Taxes	5,082
Other	18,470
Due from other governmental units	27,704
Due from fiduciary fund	130,349
Prepaid taxes	<u>5</u>
 Total assets	 <u><u>\$ 261,545</u></u>
 Fund Balance	
Unreserved	 <u><u>\$ 261,545</u></u>

Novesta Township
Reconciliation of the Balance Sheet of the
Governmental Fund to the Statement of Net Assets
March 31, 2006

Total fund balance for the governmental fund \$ 261,545

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.

These assets consist of:

Capital assets at cost	53,595	
Accumulated depreciation	<u>(39,907)</u>	<u>13,688</u>

Net assets of governmental activities \$ 275,233

Novesta Township
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
Year Ended March 31, 2006

	<u>General Fund</u>
Revenues	
Taxes and penalties	\$ 76,294
State grants	122,180
Charges for services	87,972
Interest	1,447
Other revenue	<u>6,194</u>
 Total revenues	 <u>294,087</u>
 Expenditures	
General government	54,193
Public safety	20,965
Highways and streets	79,165
Cemetery	12,579
Public works and other	<u>94,026</u>
 Total expenditures	 <u>260,928</u>
 Net change in fund balance	 33,159
 Fund balance - beginning	 <u>228,386</u>
 Fund balance - ending	 <u>\$ 261,545</u>

See Accompanying Notes to Financial Statements

Novesta Township
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of
the Governmental Fund to the Statement of Activities
Year Ended March 31, 2006

	<u>Primary Government</u>
Net change in fund balance - governmental fund	\$ 33,159
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	3,989
Depreciation	<u>(1,092)</u>
Change in net assets of government activities	<u><u>\$ 36,056</u></u>

Novesta Township
Fiduciary Funds
Statement of Fiduciary Assets and Liabilities
March 31, 2006

Assets

Cash	<u>\$ 130,349</u>
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Liabilities

Due to other funds	<u>\$ 130,349</u>
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Novesta Township
Notes to Financial Statements
March 31, 2006

Note 1 – Summary of Significant Accounting Policies

Novesta Township is located in Tuscola County. The Township is operated under a Township Board consisting of five (5) members. The Township provides various services to approximately 1,462 residents.

The accounting policies of the Novesta Township conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Township:

Government-wide and fund financial statements

The government-wide financial statements (i.e. the Statement of Net Assets and the Statement of Activities) report information on all of the financial activities of the overall government. For the most part, the effect of interfund activities has been removed from these statements. All of the Township's activities are classified as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items properly excluded from program revenue are reported as general revenue.

The fund financial statements provide information about the Township's funds. The Township only has governmental funds. The emphasis of fund financial statements is on major governmental funds with all remaining governmental funds aggregated and reported as nonmajor funds.

Reporting entity

The accompanying basic financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board (GASB) for determining the various governmental organizations to be included in the reporting entity. The Township is the primary government, which has oversight responsibility and control over all activities. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the Township and does not include any other component within its basic financial statements.

Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, restricted resources are applied first.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences and claims and judgments are recorded only when payment is due.

Novesta Township
Notes to Financial Statements
March 31, 2006

Those revenues susceptible to accrual are property taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the State at year end on behalf of the government also are recognized as revenue. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The Township reports the following major governmental fund:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Township reports the following:

- The Trust and Agency Fund is used to account for property tax and other deposits collected on behalf of other units and individuals.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services, or privileges provided (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Property tax revenue

Novesta Township's property tax is assessed as of December 31 and the related taxes become a lien on December of the following year. These taxes are due on February 14 with the final collection date of February 14, before they are added to the County tax rolls. These amounts are recognized in the General Fund financial statements as tax revenue.

Assets, liabilities and net assets or equity

Deposits – The Township has defined cash and cash equivalents to include cash on hand, demand deposits and short-term investments with a maturity of three (3) months or less when acquired.

Receivables and payable – In general, outstanding balances between funds are reported as "due to/from other fund." Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds." All trade and property tax receivables are shown as net of allowance for uncollectible amounts.

Capital assets – Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives.

Buildings	40 to 60 years
Improvements other than buildings	15 to 30 years
Office equipment	5 to 7 years
Computer equipment	3 to 7 years

Fund equity - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Novesta Township

Notes to Financial Statements

March 31, 2006

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Note 2 – Stewardship, Compliance and Accountability

Budgetary information

The government is subject to the budgetary control requirements of the uniform Budgeting Act (P.A. 621 of 1978, as amended). An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund. All annual appropriations lapse at fiscal year end.

The Township Supervisor submits to the Township Board a proposed operating budget by March 31, of each year. The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the activity level.

Note 3 – Deposits and Investments

Interest rate risk – The Township does not have a formal investment policy to manage its exposure to fair value losses arising from changes in interest rates.

Credit risk – State statutes authorizes the Township's to make deposits into accounts of federally insured banks, credit unions and savings and loan associations that have an office in Michigan; the Township is allowed to invest in U.S. Treasury or Agency obligations, U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds, and investment pools

that are composed or authorized investment vehicles. The Township has no investment policy that would further limit its investments choices.

Concentrations of credit risk – The Township has no policy that would limit the amount that may be invested with any one issuer.

Custodial credit risk – deposits – In the case of deposits, this is the risk that in the event of bank failure, the Township's deposits may not be returned to it. The Township does not have a deposit policy for custodial credit risk. As of March 31, 2006, \$200,000 of the bank balance was covered by federal depository insurance and \$11,075 was uninsured and uncollateralized.

Note 4 – Receivables

The allowance for all receivables at year end is zero, because all are expected to be collected within one year.

Note 5 – Capital Assets

Capital assets activity of the primary government for the current year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets being not being depreciated				
Land	\$ 1,800	\$ -	\$ -	\$ 1,800
Capital assets being depreciated				
Buildings	22,000	-	-	22,000
Improvements other than buildings	-	2,400	-	2,400
Computers and equipment	25,806	1,589	-	27,395
Capital assets being depreciated	47,806	3,989	-	51,795
Less accumulated depreciation for				
Buildings	16,062	250	-	16,312
Improvements other than buildings	-	40	-	40
Computers and equipment	22,753	802	-	23,555
Accumulated depreciation	38,815	1,092	-	39,907
Governmental activities capital assets, net	\$ 10,791	\$ 2,897	\$ -	\$ 13,688

Novesta Township
Notes to Financial Statements
March 31, 2006

Depreciation expense for the fiscal year ended March 31, 2006 amounted to \$1,092. The Township determined that it was impractical to allocate depreciation to the various activities as the assets serve multiple functions.

Note 6 – Risk Management

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation).

The Township is a member of the Michigan Municipal Liability and Property Pool. This pool provides for substantially all of the insurance needs of the Township, including property, general liability and comprehensive crime coverage. The Township has a zero (\$0) deductible per occurrence.

The Township has purchased commercial insurance for all workers' compensation claims. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three (3) fiscal years.

Novesta Township
Required Supplemental Information
Budgetary Comparison Schedule
General Fund
Year Ended March 31, 2006

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Revenues				
Taxes and penalties	\$ 73,795	\$ 73,795	76,294	\$ 2,499
State grants	105,000	105,000	122,180	17,180
Charges for services	77,085	77,085	87,972	10,887
Interest	500	500	1,447	947
Other revenue	4,000	4,000	6,194	2,194
Total revenues	260,380	260,380	294,087	33,707
Expenditures				
Current				
General government	56,479	61,534	54,193	(7,341)
Public safety	20,964	20,964	20,965	1
Highways and streets	84,825	84,925	79,165	(5,760)
Cemetery	10,450	13,360	12,579	(781)
Public works and other	95,485	95,700	94,026	(1,674)
Total expenditures	268,203	276,483	260,928	(15,555)
Net change in fund balance	(7,823)	(16,103)	33,159	49,262
Fund balance - beginning	228,386	228,386	228,386	-
Fund balance - ending	\$ 220,563	\$ 212,283	\$ 261,545	\$ 49,262

Novesta Township
Other Supplemental Information
Schedule of Revenues Compared to Budget
General Fund
Year Ended March 31, 2006

	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Final Budget
Taxes and penalties				
Property taxes	\$ 39,688	\$ 39,688	\$ 41,112	\$ 1,424
Road millage	27,107	27,107	28,079	972
Administrative fee	7,000	7,000	7,103	103
Total taxes	73,795	73,795	76,294	2,499
Intergovernmental				
State shared revenue	105,000	105,000	122,180	17,180
Charges for services				
Garbage removal	71,485	71,485	74,517	3,032
Fees and permits	600	600	1,200	600
Cemetery burials	4,000	4,000	9,405	5,405
Cemetery lots	1,000	1,000	2,850	1,850
Total charges for services	77,085	77,085	87,972	10,887
Interest	500	500	1,447	947
Other revenue				
Miscellaneous	4,000	4,000	6,194	2,194
Total revenues	\$ 260,380	\$ 260,380	\$ 294,087	\$ 33,707

Novesta Township
Other Supplemental Information
Schedule of Expenditures Compared to Budget
General Fund
Year Ended March 31, 2006

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
General government				
Township board				
Salaries	\$ 1,800	\$ 1,800	\$ 1,650	\$ (150)
Fringe benefits	2,500	2,575	126	(2,449)
Cass City recreation	300	300	-	(300)
Office supplies	3,000	3,000	1,992	(1,008)
Professional services	4,675	4,675	3,128	(1,547)
Printing and publishing	3,500	3,500	2,619	(881)
Insurance	5,000	5,055	5,055	-
Miscellaneous	1,250	3,400	3,400	-
Total township board	22,025	24,305	17,970	(6,335)
Supervisor				
Salaries	5,126	5,126	5,126	-
Fringe benefits	-	-	392	392
Office supplies	750	750	560	(190)
Mileage	250	250	190	(60)
Total supervisor	6,126	6,126	6,268	142
Clerk's staff				
Salaries	6,210	6,210	6,210	-
Fringe benefits	-	-	475	475
Office supplies	500	500	151	(349)
Mileage	250	250	90	(160)
Total clerk's staff	6,960	6,960	6,926	(34)

Novesta Township
Other Supplemental Information
Schedule of Expenditures Compared to Budget
General Fund
Year Ended March 31, 2006

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Township hall				
Salaries	\$ 100	\$ 100	\$ 32	\$ (68)
Fringe benefits	-	-	2	2
Office supplies	250	250	109	(141)
Utilities	2,000	2,000	724	(1,276)
Repairs and maintenance	200	2,461	2,461	-
Total township hall	2,550	4,811	3,328	(1,483)
Board of review				
Salaries	500	500	480	(20)
Fringe benefits	-	-	37	37
Total board of review	500	500	517	17
Assessor				
Salaries	7,259	7,259	7,084	(175)
Fringe benefits	-	-	542	542
Total assessor	7,259	7,259	7,626	367
Election				
Salaries	-	480	480	-
Fringe benefits	-	-	52	52
Total election	-	480	532	52

Novesta Township
Other Supplemental Information
Schedule of Expenditures Compared to Budget
General Fund
Year Ended March 31, 2006

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Treasurer				
Salaries	\$ 6,209	\$ 6,209	\$ 6,210	\$ 1
Fringe benefits	-	-	439	439
Office supplies	1000	1000	615	(385)
Mileage	250	250	212	(38)
Total treasurer	7,459	7,459	7,476	17
Zoning				
Salaries	3,500	3,500	3,220	(280)
Fringe benefits	-	-	246	246
Office supplies	100	134	84	(50)
Total zoning	3,600	3,634	3,550	(84)
Total general government	56,479	61,534	54,193	(7,341)
Public safety				
Ambulance	6,564	6,564	6,575	11
Fire contracts	14,400	14,400	14,390	(10)
Total public safety	20,964	20,964	20,965	1

Novesta Township
Other Supplemental Information
Schedule of Expenditures Compared to Budget
General Fund
Year Ended March 31, 2006

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Highways and streets				
Salaries	\$ 1,825	\$ 1,825	\$ 1,116	\$ (709)
Fringe benefits	-	-	85	85
Office supplies	700	800	702	(98)
Mileage	100	100	51	(49)
Street lighting	2,200	2,200	2,131	(69)
Gravel and chloride	-	11,691	11,691	-
Road construction	80,000	68,309	63,389	(4,920)
Total highways and streets	84,825	84,925	79,165	(5,760)
Cemetery				
Salaries	2,700	2,700	2,000	(700)
Fringe benefits	-	-	153	153
Office supplies	750	950	834	(116)
Contracted services	6,500	8,510	8,460	(50)
Repairs and maintenance	500	1,200	1,132	(68)
Total cemetery	10,450	13,360	12,579	(781)
Public works and other				
Garbage removal	71,485	71,700	71,700	-
Drain at large	24,000	24,000	22,026	(1,974)
Library	-	-	300	300
Total other expenditures	95,485	95,700	94,026	(1,674)
Total expenditures	\$ 268,203	\$ 276,483	\$ 260,928	\$ (15,555)